

**CENTERVILLE VOLUNTEER
FIRE COMPANY, INC.**

Centerville, Louisiana

Compiled Financial Report

September 30, 2013

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ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors and Officers
Centerville Volunteer Fire Company, Inc.
Centerville, Louisiana

We have compiled the accompanying statement of financial position of the Centerville Volunteer Fire Company, Inc. (a nonprofit organization) as of September 30, 2013, and the related statements of activities and cash flows for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position, changes in net assets, and cash flows of the Centerville Volunteer Fire Company, Inc. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the Centerville Volunteer Fire Company, Inc.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
March 20, 2014

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.
Centerville, Louisiana

Statement of Financial Position
September 30, 2013

ASSETS

Cash and cash equivalents	\$ 429,684
Property, equipment and improvements (net of depreciation)	<u>118,754</u>
Total assets	<u>\$ 548,438</u>

LIABILITIES AND NET ASSETS

Liabilities	
Due to other entities	\$ 97,362
Net assets	
Unrestricted	<u>451,076</u>
Total liabilities and net assets	<u>\$ 548,438</u>

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.
Centerville, Louisiana

Statement of Activities
Year Ended September 30, 2013

Unrestricted net assets	
Unrestricted support:	
Intergovernmental revenues	
St. Mary Parish Government	\$ 119,534
St Mary Fire Protection District No. 2	9,459
Insurance allocations	9,967
Donations	3,200
Interest income	704
Total unrestricted support	<u>142,864</u>
Expenses:	
Program services:	
Membership services	45,555
Supporting services:	
Management and general	<u>6,608</u>
Total expenses	<u>52,163</u>
Change in net assets	90,701
Net assets, beginning of year	<u>360,375</u>
Net assets, end of year	<u>\$ 451,076</u>

See accountant's compilation report.

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.
Centerville, Louisiana

Statement of Cash Flows
Year Ended September 30, 2013

Cash flows from operating activities	
Cash received from other governments	\$ 128,993
Cash received from the general public	3,200
Cash received from insurance allocations	9,967
Cash disbursed for program expenses	(6,608)
Cash disbursed for general supporting services	<u>(12,801)</u>
Net cash provided by operating activities	122,751
 Cash flows from capital and related financing activities	
Matching funds received from other departments	97,362
 Cash flows from investing activities	
Interest received	<u>704</u>
 Increase in cash and cash equivalents	220,817
Cash and cash equivalents, beginning of year	<u>208,867</u>
Cash and cash equivalents, end of year	<u>\$ 429,684</u>
 Reconciliation of changes in net assets to cash provided by operating activities	
Cash flows from operating activities	
Change in net assets	\$ 90,701
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation expense	32,754
Interest income	<u>(704)</u>
Net cash provided by operating activities	<u>\$ 122,751</u>

See accountant's compilation report.